

**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
PIKE COUNTY
SHERIFF**

**For The Period January 1, 2005
Through December 31, 2005**



**CRIT LUALLEN
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CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report

The Honorable Charles E. Keesee
Pike County Sheriff
Pikeville, Kentucky 41502

We have performed the procedures enumerated below, which were agreed to by the Pike County Sheriff, solely to assist in the identification of the surplus in the 2005 operating account and to analyze Carrying Concealed Deadly Weapon Permits (CCDW) for the period January 1, 2005 through December 31, 2005. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Pike County Sheriff. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Analyze 2005 daily checkout sheets, deposits, and receipts ledger to determine that receipts were properly posted to the ledger.

Finding -

Our analysis of the 2005 daily checkout sheets, deposits, and receipts ledger indicates that receipts were properly posted to the ledger.

2. Procedure -

Compare monthly receipts ledger to Pay In Vouchers to the State to determine that receipts were properly paid in to the Fee System (75% account with the State Treasurer and 25% County Fund).

Finding -

The monthly receipts ledger compared favorably to pay in vouchers to the state. Receipts were properly paid in to the Fee System with the exception of one deposit for unmined coal tax add-on fees in the amount of \$16,727 that was not included on a pay in voucher to the state. That amount was identified as a surplus in the 2005 fee account and has subsequently been paid to the Fee System with a pay in voucher.

Sheriff's Response: The Sheriff was given an opportunity but did not provide a response.



The Honorable Charles E. Keesee
Pike County Sheriff
(Continued)

3. Procedure -

Determine source of funds in the 2005 bank account that were not paid in to the Fee System during the calendar year 2005 to determine if surplus was CCDW fees not recorded.

Finding-

We have identified the \$16,669 surplus in the 2005 bank account to be 2004 unmined coal tax add-on fees. We also determined none of the surplus to be from Carrying Concealed Deadly Weapon Permit fees.

Sheriff's Response: The Sheriff was given an opportunity but did not provide a response.

4. Procedure -

Analyze Carrying Concealed Deadly Weapon Permits (CCDW) deposited during calendar year 2005 and compare to reports of CCDW receipts collected during the year to determine that the reports agreed to deposits.

Finding -

We have compared CCDW receipts deposited during calendar year 2005 to reports of CCDW receipts received by the Kentucky State Police (KSP) for the same period and have determined that \$5,465 in CCDW receipts were undeposited and unaccounted for during calendar year 2005; however, the CCDW permits were processed by KSP.

Sheriff's Response: The Sheriff was given an opportunity but did not provide a response.

5. Procedure -

Determine amount of CCDW receipts that may not have been deposited during calendar year 2005 by reviewing CCDW applications taken during calendar year 2005 but which were not submitted to Frankfort for processing until after calendar year 2005.

Finding -

We have reviewed applications taken during calendar year 2005 but which were not submitted to Frankfort for processing until after calendar year 2005. We found 192 applications that were submitted to the Sheriff's office during calendar year 2005 but were not remitted to Kentucky State Police for processing until calendar year 2006. Based upon this number of applications and the total CCDW application fee of \$60, we calculated \$11,520 of undeposited CCDW applications were not accounted for or remitted for processing. Undeposited receipts of \$5,465 are noted in Procedure 4., and \$11,520 of undeposited receipts are noted in this procedure, resulting in total undeposited CCDW receipts of \$16,985.

Sheriff's Response: The Sheriff was given an opportunity but did not provide a response.

The Honorable Charles E. Keesee
Pike County Sheriff
(Continued)

6. Procedure -

Confirm the amount of 2005 CCDW permit fees that were paid from the calendar year 2006 fee account and remitted to the Kentucky State Police.

Finding -

We have confirmed \$7,680 of 2006 fees was used to pay Kentucky State Police for 2005 CCDW permits. These fees were appropriately paid from the calendar year 2006 fee account because the billing from the Kentucky State Police was made during calendar year 2006.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the surplus in the 2005 operating account and the receipts and disbursements of carrying concealed deadly weapon permits. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Pike County Sheriff and is not intended to be and should not be used by anyone other than the specified party.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

July 23, 2007

